LOS ANGELES BAR BULLETIN

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LOS ANGELES

BAR BULLETIN

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UNDER THE SAME TREE

THE Germans, when they first became known to the Romans, preferred to decide all contests of right by the sword. The Romans, after subduing the Germans by the sword, endeavored to introduce among them the Roman laws and methods of trial. The Germans resisted the introduction of a custom of determining by law matters which always had been decided by arms.

It is not necessary to read books to learn what the continuation of that philosophy has cost. Most of us have lived through the last two wars. There seems to be little sense in giving Germany the licking of a lifetime if it has to be repeated each lifetime.

Are you not reminded of the scene where the Queen kept urging Alice to run faster and faster, and finally, when they stopped, Alice discovered that they had been under the same tree all the time; that everything was just as it had been. And you will recall that the Queen, answering Alice's complaint, said that

in her country it took all the running one could do to stay in the same place.

The signs of progress are encouraging. A Charter is ready for adoption; but, as was pointed out in a recent article in this publication,[1] words do not make an effective charter. A charter must be a part of a system under which no one is above the law.

What is amazing is the absolute power wielded in Germany by one man, or, at most, by a small group of men; and what makes that amazing is that the people wanted, or at least thought they wanted, and still may want, their nation run that way. This is the heart of the trouble. Any plan adopted for Germany should include long-continued thorough education of the people in the principles of the American Bill of Rights.

Certainly we should not leave undone any act which will tend to make good Alice's statement to the Queen to the effect that in her country one generally got somewhere else if he ran very fast for a long time.—E. W. T.

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[1]William C. Mathes, *Our Bill of Rights—What Makes It Workable*, 20 BAR BULLETIN, 279 (May, 1945).

RANDOM COMMENT

Divorce Muddle: There's no doubt that the U. S. Supreme Court decision in the North Carolina case has encouraged certain groups to renew their efforts for a constitutional amendment that will give Congress power to enact a national marriage and divorce law. Matter of fact, one Senator has urged submission of such an amendment for many years. The North Carolina decision creates doubt as to the validity of all divorces obtained by resorting to other states under circumstances that do not indicate a clear intention to establish a permanent domicile therein. Meanwhile divorce business booms in Los Angeles, 621 actions being filed during the week June 11-16.

* * *

War Casualties: Seven gold stars show upon the flag in the Bar Association office in honor of the seven members who have either been killed in combat or long reported missing and presumed dead. They are: Lt. Arthur Syvert-

son, USNR; Lt. Sampson Sharff, USA; Capt. R. F. Ryan, USA; Capt. W. F. Hall, USA; Lt. James B. Stoner, USA; Capt. Jay Moidel, USA, and Pvt. Elliott F. Wolf, USA. Some time in the future the Bar of Los Angeles should make appropriate and formal recognition of these and possible others who gave their lives in the Country's service.

* * *

Judicial Salaries: The Legislature passed and the Governor has signed the Bill increasing salaries of Superior and Municipal Courts judges throughout California. These increases are well merited and were supported by the Bar generally There were bills in the legislatures of 28 states this year for increases in judicial salaries Most of these were pending at last reports. Highest judicial salary in the United States is paid presiding justices of the two departments of the Appellate Division of the Superior Court of New York, sitting in New York city,—$28,500, which is $1500 more than is paid other justices of that court. Judges of Court of Appeals, that state's highest court, receive $25,000. Lowest judicial salaries in the United States are paid in South Dakota, where Supreme Court justices receive $3,000 salary, plus $2,400 expenses, and Circuit judges $2,500 plus $2,400 expenses. Utah's highest judicial salary is only $5,000.

* * *

Profession's Newspaper: Published at Cincinnati, the *American Law and Lawyers,* which is said to be the profession's first and only national weekly newspaper, 8 pages tabloid size, contains wide coverage of matters of interest to lawyers; subjects dealing with law and government, the administration of justice, professional welfare and activities of bar organizations throughout the country. So far it has carried no advertising. On its showing thus far it deserves support.

* * *

Bar Integration: West Virginia is the 25th state to pass an act creating a state bar,—the eighth state East of the Mississippi to join the procession. While a majority of the states now have integrated bars, those that have not created state bars by legislation have a large majority of the lawyers.

California and Texas have the largest membership among the states with integrated bars.

* * *

Bar Foundation: Iowa Bar is driving to have all lawyers in that state contribute to a State Bar Foundation to be used to finance greater service to members of the profession. In a message to members of the bar, the Foundation's directors say: "As long as there are lawyers and a legal profession it will continue to function. When there is no longer a legal profession it will make little difference what happens."

Incidentally, the Los Angeles Bar Association organized a Foundation two years ago. Two members only thus far have contributed money to it. Too bad!—E. D. M.

JUNIOR BARRISTERS

Continuing the practice begun last year the Junior Barristers of the Los Angeles Bar Association have been holding luncheon meetings on the first Monday of each month in the Blue Room of the Los Angeles Athletic Club. At the February meeting a series of talks by leading members of the Bench and Bar of Los Angeles was inaugurated, having as its theme "The Preparation and Trial of a Civil Action." The speaker at each meeting has been assigned a different topic, with an attempt being made to carry an action through in more or less chronological order from beginning to end.

Allen W. Ashburn, Esq., of the firm of Newlin and Ashburn, was the speaker at the first meeting, having as his topic "Preparation of a Civil Case for Trial."

Honorable Alfred L. Bartlett of the Los Angeles Superior Court next spoke on "Law and Motion."

"Examination of Witnesses" was the topic of Honorable Goodwin J. Knight at the April meeting.

Charles E. Millikan, Esq., of the firm of Wright and Millikan, spoke on "Conduct of Counsel" at the meeting in May, while Hubert T. Morrow, Esq., of the firm of Finlayson, Bennett and Morrow, spoke on "Argument" at the meeting in June.

Paul Nourse, Esq., of the firm of Nourse and Jones, is scheduled to speak at the luncheon meeting in July, the subject of his message being "Appeal."

Following the completion of this series, it is anticipated that various special aspects of litigation will be covered at the remaining luncheon meetings scheduled for the balance of the year.

Due to the limited facilities available for the luncheons it has been found necessary to require that reservations be made on the Friday preceding each meeting in order to assure the members of accommodations. Members of the Bench and Bar are cordially invited to attend.—D. A. D.

THE BAR IN OTHER STATES

Bar Economics: Florida Bar has reported the result of its investigation on this subject and of the studies made by other organizations. It says the U. S. Department of Commerce provides the most reasonably accurate survey of the economic condition of the lawyer in its 1943 report. That report shows lawyers in independent practice increased from 104,000 in 1929, to 128,000 in 1941; that their gross income increased from 830 million to 927 million dollars, and that the average net income per capita decreased in that period from a peak of $5534 in 1929 to $4794 in 1941. However, the Florida Bar report says, the "median income" of lawyers in private practice in 1941, was only $2960, and that 5% of the lawyers received 28% of lawyers' incomes; that half the practitioners received only 17% of the net income of all lawyers.

* * *

"Country" Lawyers: Illinois Bar's Post-War Activities Committee lists "prospects" for lawyers in towns in that State. It classifies 62 towns, ranging from 1500 to 13,000 in population, in which there is presently no law office listed. It also classifies the various counties in which "prospects" are good, good to fair, fair, and poor. We understand California State Bar is making similar survey.

* * *

Chicago's Reference Service: Chicago Bar Association's Lawyers Reference Service undertook to include in its 1945 program the preparation of income tax returns. It says that while 160 members enrolled and attended lectures to insure their qualifications and the service was brought to

the attention of the Association of Commerce, labor organizations and others, only four requests for assignment of lawyers under the plan were received.

* * *

Lawyer Migration: "Dicta," Denver Bar Association's valuable publication, calls attention to the fact that admission to the bar on motion is rapidly disappearing, especially on the Pacific Coast; recites the regulations of the State Bar of California, and says it's understood that Nevada Bar has put up barriers that make it very difficult for a foreign lawyer to obtain a license in that state.—E. D. M.

PROFESIONAL ETHICS

OPINION NO. 154

(April 16, 1945)

LEGAL EMPLOYMENT. It is unprofessional for a lawyer to undertake a matter wherein the client has been represented by other counsel unless and until the latter is notified of the termination of his employment.

An attorney, whom we shall call *X*, has inquired respecting the propriety of the conduct of another lawyer, whom we shall designate *Y*, under the circumstances hereinafter stated. *X* represented the plaintiff in a divorce action. Following the rendition of judgment in that action *X* received from the Clerk of the Court a communication addressed to him and to *Y*, bearing the name and number of the case and entitled "Notice to Appellant Re Fee for Clerk's Transcript on Appeal." In a postscript to that communication, the Clerk referred to a telephone conversation he had had with *Y* in regard to an affidavit of *Y* filed on behalf of the plaintiff and stated: ". . . we shall expect a substitution of attorneys prior to our filing the Clerk's Transcript." *X*, in his letter of inquiry, says that *Y's* activities in the divorce action were without his knowledge or consent and that no substitution of attorneys has been signed or requested.

There can be no doubt as to the absolute right of a party to change his attorney at any time, with or without cause. (*Echlin v. Superior Court*, 13 Cal. (2) 368, 90 Pac. (2) 63; *Telander v. Telander*, 60 Cal. App. (2) 207, 140 Pac. (2) 204.) Neither can there be any doubt as to the right of a lawyer to accept employment in a matter which has been handled by other counsel.

The right in each case, however, should be exercised only upon or following notice to the former attorney of the termination of his employment. The applicable principles were stated as follows by the American Bar Association Committee on Professional Ethics and Grievances in its Opinion 10:

> "A lawyer may properly accept employment to handle a matter which has been previously handled by another lawyer, provided that the other lawyer has been given notice by the client that his employment has been terminated. The lawyer originally engaged has his remedy at law for any breach of contract that may occur through the client's termination of his employment but he cannot insist that his professional brethren refuse employment in the matter merely because he claims such a breach of contract. To hold otherwise would be to deny a litigant's right to be represented at all times by counsel of his own selection."

From the statement submitted to us it appears that *Y* failed to present a substitution of attorneys to *X* or to otherwise notify him that his employment by the plaintiff had been terminated. It is the Committee's opinion that, under such circumstances, *Y* was not warranted in undertaking to act for the plaintiff in the divorce action and that his activities therein on behalf of the plaintiff constituted unprofessional conduct.

This opinion, like all opinions of this Committee, is advisory only. (By-Laws, Art. VIII, Sec. 3.)

COMMITTEE ON LEGAL ETHICS.

THE CRIMINAL DEPARTMENTS OF THE LOS ANGELES COUNTY SUPERIOR COURT

By William R. McKay,
Presiding Judge of the Criminal Departments

THE trite saying, "Justice delayed is justice denied," does not apply to the Criminal Departments of the Superior Court for Los Angeles County. In fact, a defendant charged with the commission of a crime in Los Angeles County may have his case set down for actual trial ten days after the date of his arraignment. No court in the entire country can boast of a better record. In this regard we refer to courts of comparable jurisdiction, without regard to the size of the political entity served. Particularly do we draw attention to the fact that in no great metropolitan center similar to Los Angeles is there

a record which may be favorably compared to that of this jurisdiction.

The criminal law, which has long been the stepbrother of our system of jurisprudence, has at last come into its own. Where formerly very little attention was directed to the problems attending the enforcement of laws affecting the protection of our liberties and lives, today they are a matter of great moment and concern. The judges of America who now serve upon the criminal Bench deal with ten million people each year who have offended against society, and at an annual cost of three billion dollars. These people present problems for consideration and judgment which challenge the thoughtful attention not alone of the jurists, but of the citizenry generally.

The application of the criminal law today is a highly specialized subject, and the successful judge engaged in such work must be trained, not alone in an adequate knowledge of the law, but he must have a broad vision, a humane understanding actuated by a sincere desire to effect substantial justice with a fixed and steady purpose to prescribe methods of reformation for the accused and substantial justice to society.

The Criminal Department of the Superior Court for Los Angeles County is composed of a total of seven courts. Department 44 is the Master Calendar Department, and Departments 40, 41, 42, 43, 45 and 46 are charged with the actual trial of cases.

The Master Calendar Department is charged with effecting all arraignments and pleas and the assignment of the various cases for trial in the other departments. All motions dealing with the revocation, modification and dismissal of probation proceedings are heard here, as well as all motions to set aside an information or indictment. There is a welter of other miscellaneous motions addressed to this department each day, such as pleas for reduction of bail, release of persons from jail for some temporary purpose, exoneration of bail, approval of bonds, and the issuance of writs of *habeas corpus*. The number of writs of *habeas corpus* made returnable has increased to such an extent that special sessions of this Department are held on Tuesday and Thursday of each week for the sole purpose of giving ear to the disposition of cases brought before the Court by this extraordinary remedy.

Want of probable cause on the part of a magistrate for holding a defendant for trial is challenged under the provisions of Section 995 of the Penal Code. A similar motion lies with respect to an indictment returned by a grand jury, and a session of Court is held each day at 2:00 P. M. for passing upon such motions.

When not otherwise engaged, and the regular trial departments are all occupied, the Master Calendar Department disposes of trials where a jury is waived and the matter is submitted on the transcript, or else the time actually consumed in trial is a half day or less. During the first six months of the year 1945 fifty cases were thus disposed of in the Master Calendar Department. The number of pleas of guilty has increased considerably in the Master Calendar Department, and this has added somewhat to the work of the Court.

I have been particularly fortunate in having a most competent staff of court attaches to assist me. My association with the Probation Department has been a most happy one, and the burden of the Court is considerably lightened by their endeavors. Deputy District Attorney Charles Matthews has been assigned to the Master Calendar Department for several years last past, and only recently he concluded his public service for the purpose of engaging in private practice. He was a most efficient public servant, whose devotion to duty is worthy of emulation on the part of those who aspire to public office. He enjoyed the confidence and respect of the Court and the Bar, and in large part was responsible for the smooth functioning of the Court. His task has been assumed by Deputy District Attorney J. Miller Leavy, a thoroughly competent and efficient member of the District Attorney's staff, who will conform to the high standard of efficiency laid down by Mr. Matthews.

The Public Defender is represented in the Master Calendar Department by Deputy Thomas L. Robinson. He, also, is a most efficient public servant, and his cooperation with the Court is responsible for many of the time-saving devices which have been introduced. The setting of the Calendar is in excellent shape, and in no instance need a defendant charged with the commission of an offense wait more than ten days following his arraignment for a date for his trial. It is not so much a problem now of fixing a date for trial compatible with the wishes

of the defendant as it is not to place the case upon the calendar for hearing within such a short time as to cause inconvenience to the process server who is seeking to find witnesses for the State as well as the defendant.

Under date of June 25, 1945, 195 cases were actually set down for trial in the various departments of the Court. On the same date last year a total of 417 cases were on the calendars of the various departments for dispatch. It is also interesting to note that this record has been achieved with one less trial department than during the year 1944. This ready dispatch of business is due wholly and entirely to the hard work and industry of the various trial judges, and, while the great number of jury waivers and trials upon the preliminary transcript have contributed somewhat to this record, still the industry of the jurists concerned is the controlling factor.

In order that the steady flow of business will not be interfered with by some long case, a special department, otherwise devoted to the trial of civil cases, is made available. Judge Arthur Crum is assigned to this department, and his well-known penchant for hard work is conducive to the ready dispatch of business whenever it is necessary to call upon him. The fact that one department of the court formerly assigned to the trial of criminal cases has been eliminated provides an additional department of the court for the purpose of assisting in the trial of civil litigation. This one additional department which has been provided for the civil courts will assist materially in clearing the crowded condition of that calendar and at the same time effect certain economies both for the public and private litigants.

Los Angeles County has every reason to be proud of its Judges who are assigned to the trial of criminal cases,—Judges Clement D. Nye, Harold B. Landreth, Thomas L. Ambrose, Charles W. Fricke, Edward R. Brand, and Walter S. Gates. These men are all able, fearless and industrious, and are handling a difficult job with speed and dispatch, and with a show of industry that will net a saving of $250,000.00 to the taxpayers of Los Angeles County during 1945 on account of time saved in the trial of cases and the dispensing with the services of hundreds of jurors through jury waivers. At the present time approximately two-thirds of all the cases tried are presented to the Court without a jury.

Through further streamlining of the work of the court, Carl Raggio, Assistant Secretary of the Superior Court, and Eula Hranicky, Jury Clerk, are able to determine weeks ahead of time those trials which are to be served with jurors and those where a trial by jury is to be waived. In this way jurors are called for service only as they are actually needed. It is estimated that during 1945 this new process will effect a saving of approximately $30,000.00 to the taxpayers of Los Angeles County by the reduction of jurors' fees and mileage.

In many instances where a defendant, following his conviction, is granted probation, a condition of probation provides that he shall pay a certain specified fine. This fine, of course, is fixed in accordance with the nature of the offense and the defendant's ability to pay. In this manner during 1945 it has been estimated that at least $50,000.00 will be collected from law violators and the sums thus secured will be applied toward payment of the costs of trial.

It also may be interesting to the public generally to know that as a condition of probation the Judges of the Criminal Departments are making use of a method of procedure through which restitution may be exacted from defendants who are charged with various crimes. This provision has a most salutary effect where a person has been convicted of forgery, or the issuance of checks without sufficient funds, or the theft of property, in which instances the defendant is regularly called upon, as a condition precedent to the granting of probation, to make good the various checks circulated and to restore as nearly as possible the value of property stolen or otherwise dis-

posed of. Through this process of restitution it is estimated that $500,000.00 will be paid to the citizens of Los Angeles County during the current year.

This beneficent procedure has a most salutary effect where an individual is convicted under Section 501 or Section 480 of the Vehicle Code. Very often in such instances the defendant is called upon to pay all expenses occasioned by injuries thus sustained, even including loss of time.

As a result of the dispatch attending the disposition of criminal matters, fewer prisoners are kept in the County Jail awaiting a hearing. It has been estimated that an average of 100 persons per day are eliminated from incarceration, thus effecting a saving to the taxpayers of the County of some 3,000 man days per month. It has also been estimated that this results in a saving, in so far as the board and care of prisoners is concerned, of approximately $6,000.00 per month.

We believe the record referred to is all the more commendable

in view of the fact that there has been an increase in the number of criminal cases filed. We welcome the attendance of the citizenry upon the occasion of sessions of the Court, for in this way we are quite certain that the taxpayers of this County will become more interested, not only in the mechanics of law enforcement, but will thus be afforded an opportunity to determine for themselves at first hand the practical operation of our courts of justice.

It is sincerely to be hoped that a considerable portion of our citizenry will take advantage of this opportunity to determine for themselves the efficiency of the local courts. I am pleased to be associated as the titular head of such a group of judges whose devotion to duty, integrity of purpose, and ability to think without confusion clearly is a great stabilizing influence in these times which try the very souls of men.

AN OUTLINE OF COMMUNITY PROPERTY TAX PROBLEMS

INCOME, GIFT AND ESTATE TAX PROBLEMS RELATED TO COMMUNITY PROPERTY

By Walter L. Nossaman, of the Los Angeles Bar

I. Federal Income Taxes

(1) Income from pre-1927 community property.

United States v. Robbins, 269 U. S. 315, 70 L. Ed. 285, 46 S. Ct. 148 (1926).

(2) Post-1927 earnings, and income from post-1927 community property.

United States v. Malcolm, 282 U. S. 792, 75 L. Ed. 714, 51 S. Ct. 184 (1931) following *Poe v. Seaborn*, 282 U. S. 101, 75 L. Ed. 239, 51 S. Ct. 58 (1930) and other community property cases decided November 24, 1930.

Date when enforceable right to property was acquired determines whether property is pre-1927 or post-1927.

E. C. F. Knowles, 40 B. T. A. 861 (1939; acq.).

(3) Income from joint property and property owned as tenants in common.

Divisible, if property separate property of husband and wife, or their community property.

Matter of indifference, from income tax standpoint, whether

property held in joint tenancy, tenancy in common, or community.

(4) Recent case involving community income under the elective Oklahoma system.

Harmon v. Commissioner, 89 L. Ed. Adv. Ops. 71, 65 S. Ct. 103 (Nov. 20, 1944).

(5) What law governs tax liabilities?

Law of domicile, not of place where income earned, governs.

Shilkret v. Helvering, 138 F. 2d 925, 43-2 USTC Par. 9619, 31 AFTR 866 (App. D. C., 1943).

Law of place of performance and payment (California) governs, if domicile there, though contract had inception in non-community property state.

Fooshe v. Commissioner, 132 F. 2d 686, 43-1 USTC Par. 9230, 30 AFTR 664 (C. C. A. 9, 1942).

Law of husband's domicile governs.

Commissioner v. Cavanagh, 125 F. 2d 366, 42-1 USTC Par. 9243, 28 AFTR 1038 (C. C. A. 9, 1942);

Herbert Marshall, 41 B. T. A. 1064 (1940; non-acq.);

See *Commissioner v. Porter*, ...F. 2d ....., 45-1 USTC Par. 9254 (C. C. A. 5, Apr. 11, 1945; law of Texas, the domicile, applied to income from New York trust).

Property in non-community property state, purchased with community funds by spouses domiciled in community state; income divisible. I. T. 1268, I-1 C. B. 234 (1922); 3 Mertens, Law of Federal Income Taxation, Sec. 19.33.

Same rule applies to property purchased in non-community state with community funds, on removal from community property state. *Johnson v. Commissioner,* 88 F. 2d 952, 37-1 USTC Par. 9200, 19 AFTR 227 (C. C. A. 8, 1937); s. c., 105 F. 2d 454, 39-2 USTC Par. 9654, 23 AFTR 190, cert. den. 308 U. S. 625; later case, same taxpayer, *W. D. Johnson,* 1 T. C. 1041 (1943), app. dism., 139 F. 2d 491 (income received by Missouri resident from lands and tangible property—cattle—in Texas is community; different rule as to income from New Mexico lands, husband's separate property).

See generally, Leflar, Community Property and Conflict of Laws, 21 Cal. L.R. 221 (1933); Beale, Conflict of Laws, Secs. 242.1, 292.1-293.2; 3 Mertens, Secs. 19.30 *et seq.*

(6) Certain special problems.

(a) Income during probate.

Not divided between widow and estate, though property is community.

Commissioner v. Larson, 131 F. 2d 85, 42-2 USTC Par. 9699, 30 AFTR 226 (C. C. A. 9);

See also *Rosenberg v. Commissioner,* 115 F. 2d 910, 40-2 USTC Par. 9816, 25 AFTR 1100 (C. C. A. 9).

Estate income, community or otherwise, properly distributed, is taxable to recipient (*Hale v. Anglim,* 140 F. 2d 235, 44-1 USTC Par. 9177 (C. C. A. 9)), deductible by estate (*Commissioner v. Crawford Estate,* 139 F. 2d 616, 44-1 USTC Par. 9110, 31 AFTER 1103 (C. C. A. 3)).

(b) Basis for gain or loss on sale of community property in estate.

James V. Waters Estate, 3 T. C. 407 (1944; acq.; estate of pre-October 22, 1942, decedent; *held* basis for loss on widow's share is adjusted cost, not value at husband's death; same basis for depreciation).

Rule of *Waters* case adopted in G. C. M. 24292, 443 C. C. H. Par. 6515.

(c) Rule stated under (b) establishes only the *basis.* Widow cannot claim loss (and presumably, would not be taxable with gain) on her community half, where property

sold by estate, as latter is accountable for all income taxes during administration.

Stella W. Bishop, 4 T. C. 588 (Jan. 16, 1945).

(d) Gain or loss where property acquired as community is sold by widow.

Rule stated under (b), *supra*, applies where husband died prior to October 22, 1942.

See I. T. 2742, XII-2 C. B. 77 (1933; New Mexico ruling).

Cost as to wife's half is cost (adjusted) to community, or if acquired prior to March 1, 1913, cost to community or March 1, 1913, value, whichever is greater (Sec. 113(a)(14), I. R. C.).

(e) Does 1942 Act change above rules?

Does fact that for *estate* tax purposes entire ownership is regarded as in husband, require conclusion that wife's interest is to be disregarded for *income* tax purposes? See G. C. M. 8131, IX-1 C. B. 142 (1930; basis at husband's death governs as to pre-1927 community property).

(f) Agreements affecting status of property for income tax purposes.

O'Bryan v. Commissioner, ... F, 2d.....; 45-1 USTC Par. 9229 (C. C. A. 9, Mar. 15, 1945; income separate by agreement);

Jurs v. Commissioner, 147 F. 2d 805, 45-1 USTC Par. 9178 (C. C. A. 9, Feb. 12, 1945; California case; taxpayers' wives waived community interest in certain partnership income);

Helvering v. Hickman, 70 F. 2d 985, 4 USTC Par. 1286, 14 AFTR 229 (C. C. A. 9, 1934; wife's compensation for personal services agreed to be separate property);

Claire v. United States, 34 F. Supp. 1009, 40-2 USTC Par. 9699, 25 AFTR 892 (Ct. of Cls., 1940; agreement income earned by each spouse to be separate);

Somerville v. Commissioner, 123 F. 2d 975, 41-2 USTC Par. 9783, 28 AFTR 437 (C. C. A. 9, 1941; agreement husband's earnings to be separate);

Helen H. Bullis, 32 B. T. A. 501 (1935; acq.; agreement property to be held as tenancy in common);

Estate of J. H. Dollar, 41 B. T. A. 869 (1940; acq.; oral agreement all property to be community);

Estate of Joe Crail, 46 B. T. A. 658 (1942; non-acq.; gift by husband to the community);

Martha Schoenhair, 45 B. T. A. 576 (1941; agreement husband's earnings would be his separate property; Arizona case);

Johnson v. United States, 135 F. 2d 125, 43-1 USTC Par. 9404, 30 AFTR 1393 (C. C. A. 9, 1943; tax liabilities not affected by transfer, after income is earned, of right thereto).

Cf. Harmon v. Commissioner, (4) *supra*. And see *Lucas v. Earl*, 281 U. S. 115, 74 L. Ed. 733, 50 S. Ct. 241 (1930), referred to in *Helvering v. Hickman, supra*.

(g) Income from commingled separate and community property, or ("old" and "new" community); income from business in which separate capital is employed.

Shea v. Commissioner, 81 F. 2d 937, 36-1 USTC Par. 9136, 17 AFTR 445 (C. C. A. 9, 1936; income part separate, part community);

Guy C. Earl, 4 T. C. ....., C. C. H. Dec. 14, 384 (Feb. 13, 1945; Calif. case; enhancement of value of separate property due to community services);

Lawrence Oliver, 4 T. C. 684 (Jan. 31, 1945; Calif. case; old and new community commingled);

T. W. Costello, C. C. H. Dec. 14, 367 (M) (T. C., Jan. 27, 1945; Wash. case; commingling of separate and community property.)

On division of income where husband and wife are members of partnership, see G. C. M. 9825, X-2, C. B. 146 (1931).

On apportionment of income between return on separate capital and reward for community services, see Bureau formula, G. C. M. 9825, *supra*, cited in *J. Z. Todd*, 3 T. C. 643, 646 (1943; appealed), and in *Clara B. Parker*, 31 B. T. A. 644, 656 (1934), app. dism. 75 F. 2d 1010; 3 Mertens, Sec. 19.38.

(h) On conflicting presumptions (1) in favor of community character of property under state law, and (2) in favor of Commissioner's finding supporting separate character, see *Shea v. Commissioner, supra; McFaddin v. Commissioner,* ..... F. 2d ....., 45-1 USTC Par. 9262 (C. C. A. 5, Apr. 14, 1945). On effect of Commissioner's finding as to return from separate property, see *J. Z. Todd,* paragraph (g), *supra.*

(i) Deductions.

Deductions properly chargeable against community income should be equally divided.

Stewart v. Commissioner, 95 F. 2d 821, 38-1 USTC Par. 9246, 21 AFTR 20 (C. C. A. 5, 1938; Texas):
Alice G. K. Kleberg, 43 B. T. A. 277 (1941; non-acq.; bad debt). See 3 Mertens, Sec. 19.06.

But separate losses are deductible only by spouse incurring them. *Lottie Zukor,* 43 B. T. A. 825 (1941); see also Mertens, Sec. 19.06.

Damages paid for personal injuries have been held not deductible if not incurred in connection with trade or business (pre-1942 law). *B. H. Kizer,* 13 B. T. A. 395 (1928). Deductions now allowed (I. R. C. Sec. 23(a)(2)) include additional categories. See also Sec. 23(e) (losses).

(j) Members of armed forces.

Time for filing returns, paying tax, etc., postponed under certain conditions (Sec. 3804(b), I. R. C.). Similar extension given spouse of member of armed services as to community income constructively received (Sec. 472, 405 of T. D. 5279; C. C. H. Par. 1880N).

II. Federal Gift Tax

Community property considered as property of husband,

Sec. 1000(d), I. R. C., effective October 22, 1942.

except where received as compensation for wife's personal services, etc.

Reg. 108, Sec. 86.2(c).

Cases under former law:

J. J. Perkins, 1 T. C. 982 (1943; Texas; gift of insurance policy purchased with community funds);
Fish v. Helvering, 75 F. 2d 769, 35-1 USTC Par. 9045, 15 AFTR 308 (D. C. App., 1942; Calif.; "old" community involved);

Gillis v. Welch, 80 F. 2d 165, 35-2 USTC Par. 9636, 16 AFTR 1388 (C. C. A. 9, similar), cert. den. 297 U. S. 722.

No federal gift tax on transfer of separate property of husband or wife into community property, or on conversion of "old" community into "new." (On income tax consequences, see I, *supra*).

No gift tax on transfer by wife of her community interest, except to extent economically attributable to her.

Reg. 108, Sec. 86.2.

If *community* property converted into joint property, gift tax on one-half, except money in joint bank account (Reg. 108, Sec. 86.2(a)(4)); also except bonds payable to A (donor) or B, if A can cash in the bond. Title to such bonds vests in survivor (Civil Code Sec. 704 (1943)).

If *separate* property converted into joint property, gift tax on one-half.

Reg. 108, Sec. 86.2(a)(5); Magill, The Federal Gift Tax, 40 Col. L. R. 773 (1940).

On the transaction as a gift, see

Estate of Frary, 26 Cal. App. 2d 83, 86, 78 Pac. 2d 760, (1938).

III. Federal Estate Tax

(1) Status prior to October 22, 1942 (effective date of 1942 amendment to Section 811(e), I. R. C.).

(a) Property acquired after July 29, 1927 (effective date of Section 161a, Civil Code).

United States v. Goodyear, 99 F. 2d 523, 38-2 USTC Par. 9532, 21 AFTR 1145 (C. C. A. 9, 1938);
Overton v. Sampson, 138 F. 2d 417, 43-2 USTC Par. 10,173, 31 AFTR 678 (C. C. A. 9, 1943);
H. M. Bigelow Estate, 39 B. T. A. 635 (1939; acq.).

(b) Property acquired prior to July 29, 1927.

Talcott v. United States, 23 F. 2d 897, 1 USTC Par. 279, 6 AFTR 7232 (C. C. A. 9, 1928), cert. den. 277 U. S. 604;
Title Insurance & Trust Co. (Firth Estate) *v. Goodcell*, 60 F. 2d 803, 3 USTC Par. 982, 11 AFTR 827 (C. C. A. 9, 1932), cert. den. 288 U. S. 613;
Gump v. Commissioner, 124 F. 2d 540, 42-1 USTC Par. 10,125, 28 AFTR 811 (C. C. A. 9, 1942), cert. den. 316 U. S. 697;
G. W. Fuhr Estate, C. C. H. Dec. 12, 464-C (Mar. 16, 1942: accretion after 1927 due to community effort);
Henry Wilson Estate, 2 T. C. 1059 (1943; case of commingling).

(2) Status subsequent to October 21, 1942.

Effect of 1942 amendment to Section 811(e), I. R. C.

Amendment held invalid in *Flournoy v. Wiener*, 203 La. 649, 14 So. 2d 475 (1943), app. dism. 321 U. S. 253, 88 L. Ed. 708, 64 S. Ct. 548 (1944); in *Rompel v.*

United States, 45-1 USTC Par. 10,183 (D. C., Texas, Mar. 2, 1945; and in *Wiener v. Fernandez,* 45-1 USTC Par. 10,193 (D. C., La., Mar. 31, 1945). (*Note.* These cases are being appealed directly to Supreme Court under 28 USCA 349a; probable jurisdiction noted, May 7, 1945.)

See Reg. 105, Sec. 81.23 (Community property);
Id. Sec. 81.15 (Transfers of community property);
Id. Sec. 81.27 (Insurance);
1942 Act overrules *Lang v. Commissioner,* 304 U. S. 264, 32 L. Ed. 133, 58 S. Ct. 880 (1938; insurance case).

(3) Relation of joint tenancies to community property.

Under Section 811(e)(1), joint tenancy property taxed in estate of tenant who furnished the consideration.

Joint property, community in origin, is taxable in husband's estate. Reg. 105, Sec. 81.22. Not taxable in wife's estate if she dies first. Would be gift tax on conversion from community to joint tenancy, and wife would lose power of testamentary disposition. If she survived five years would again pay estate tax.

Interests in joint property are presumptively separate.
Siberell v. Siberell, 214 Cal. 767 (1932);
Delanoy v. Delanoy, 216 Cal. 23 (1932);
Estate of Kessler, 217 Cal. 32 (1932);

But may be community property.
Tomaier v. Tomaier, 23 Cal. 2d 754 (1944);
Pierotti v. United States, 44-1 USTC Par. 9315 (D. C., Calif.).

If interests separate, are convertible into tenancy in common without gift tax; if community, gift tax on interest transferred to wife (see II, *supra*). Advantage of tenancy in common; at death of tenant, government does not go back to origin of property to see who contributed the consideration for it. Joint tenancy and community property taxed at husband's death except to extent economically attributable to wife (not including contribution merely as member of community).

Under present law, matter of indifference in husband's estate whether property is separate or community (except to extent property is economically attributable to wife). But if wife dies first, her estate pays tax on half, if community. Transfer by wife to husband of her community

interest would not be subject to estate tax. As to gift tax, see II, *supra*.

See generally, Miller, Joint Tenancy as Related to Community Property, 19 State Bar Journal 61 (Mar.-Apr., 1944); Taylor, Comments on Federal Estate and Gift Tax Provisions *re* Community Property, *id.*, p. 106.

IV. California Taxes Affecting Community Property

(1) California income taxes.

Revenue & Taxation Code, Secs. 17001 *et seq.* (effective July 1, 1945); present law, Stats. 1935, Ch. 329, as amended.

Statute has nothing to say specifically regarding taxation of community income, except that Sec. 18555, Revenue & Taxation Code, makes husband as well as wife liable for wife's tax.

Personal Income Tax Regulations, Art. 3-2 (C. C. H. Calif. Tax Service, Par. 16,011); community income

divisible; but husband and wife may make joint return (Rev. & Tax. Code, Section 19204).

Article 12(c)-1 (C. C. H. Calif. Tax Service, Par. 15,308); Estate of husband taxable on entire community income during period of administration.

(2) California gift taxes.

Generally, Revenue & Taxation Code, Secs. 15301-15306 (effective July 1, 1945).

Present law, Stats. 1939, Ch. 652, as amended; Gift Tax Rules & Regulations, Rules 25, 26; 80-83; 101-104; 182-183; 287, 288.

On federal decisions as guide in interpreting state gift tax law, *Douglas v. California,* 48 Cal. App. 2d 835, 838, 120 Pac. 2d 927 (1942).

(3) Inheritance Taxes.

Generally, Revenue & Taxation Code, Secs. 13551-13556 (effective July 1, 1945); present law, Inheritance Tax Act of 1935, Sec. 1.

Inheritance Tax Rules & Regulations, Rules 81-87; 140-143; on community insurance, Rule 112.

On apportionment of debts and expenses of administration between separate and community property, *Estate of Coffee,* 19 Cal. 2d 248, 86 Pac. 2d 661 (1941).

Community interest in insurance; specific insurance exemption. *Estate of Maxson,* 30 Cal. App. 2d 566, 86 Pac. 2d 922 (1939).

Effect of joinder of wife with husband in creating trust (pre-1927) community. *Riley v. Gordon,* 137 Cal. App. 311, 30 Pac. 2d 617 (1934).

Effect of devise by husband of one-half his "property" to wife. *Estate of Rossi,* 169 Cal. 148, 146 Pac. 430 (1915).

On wife's interest in community funds used to improve husband's separate property. *Estate of Chandler,* 112 Cal. App. 601, 297 Pac. 636 (1931).

Generally on commingling separate and community property, *Estate of Pepper,* 158 Cal. 619, 112 Pac. 62 (1910); *Estate of Fellows,* 106 Cal. App. 681, 289 Pac. 887 (1930); see also cases cited under I(g), *supra.*

1945 COMMITTEES OF THE ASSOCIATION

It is with justifiable pride that the BULLETIN publishes the following list of committees, a brief description of the function of each committee, and the names of the persons who will serve during the current year.

COMMITTEE ON ADMINISTRATIVE LAW

". . . to study and make recommendations with respect to problems created by the exercise of administrative process. . . ."

Charles E. McDowell *(Chairman)*
Dwight Stephenson (Vice-Chairman)
Herbert Cameron
W. M. Farrer
Irwin M. Fulop
John W. Holmes (Board Member)
Elmer H. Howlett
James C. Ingebretsen
H. E. Lindersmith
Louise Mason (Secretary)
George Richmond Maury
Donald M. Redwine

ARBITRATION COMMITTEE

". . . to act as arbitrators . . . between attorneys, or between client and attorney, relative to (a) professional conduct, (b) breach of the code of ethics, (c) the amount, division or payment of fees. . . ."

Kent Allen *(Chairman)*
Hallack W. Hoag
Hal Hughes

BAR ASSOCIATION ROUND TABLE

". . . to arrange and conduct meetings in order to provide a forum for discussion of problems affecting the practice of the law . . . to arrange and conduct lectures to provide means whereby members of the bar may engage in group study of legal subjects and legal problems. . . ."

Dana Latham *(Chairman)*
George Bouchard
William W. Clary
William T. Coffin
Ross C. Fisher
Walter Nossaman (Board Member)

BAR BULLETIN COMMITTEE

". . . to supervise the publication of a bulletin . . . [and] to direct the editorial and managerial policies of such bulletin. . . ."

Edwin W. Taylor *(Chairman)*
W. B. Carman, Jr.
William C. Mathes
Ewell D. Moore (Board Member)
Herbert F. Sturdy

Committee on Civil Service Examinations

". . . to assist the Los Angeles County Civil Service Commission in . . . examining candidates for . . . Deputy District Attorney. . . ."

J. E. Simpson *(Chairman)*
David Coleman
Frank P. Doherty
Llewellyn J. Moses

Special Committee on Constitutional Rights

". . . to consider violations of constitutional rights, to report to the Board of Trustees thereon, and recommend what action, if any, the Association should take. . . ."

Byron C. Hanna *Chairman*
William W. Clary
George W. Dryer
Henry F. Prince
Paul Nourse (Board Member)

Committee to Cooperate With State Bar Committee to Assist Attorneys Discharged From Service

". . . to investigate, study, and recommend to the Board of Trustees ways and means whereby the organized bar can assist returning lawyers in reestablishing themselves in independent private practice, with a view to augmenting the work of the State Bar Committee that has been appointed to assist attorneys discharged from service. . . ."

J. Harold Decker *(Chairman)*
Col. Andrew J. Copp
Emmett E. Doherty
Hon. W. Turney Fox
Earl Johnson
Thomas Hart Kennedy
Helena Mary Lucy (Secretary)
Richard A. Turner
Hon. Joseph W. Vickers
Mrs. Mabel Willebrandt

Committee on Coordination With the State Bar

". . . to follow the activities of the State Bar and to make . . . recommendations to the Board of Trustees with respect to ways and means of coordinating the activities of this Association with those of the State Bar, so as to assure maximum cooperation between the two organizations and to avoid whenever possible unnecessary duplication of effort and activity. . . ."

Paul Vallee *(Chairman)*
B. J. Bradner
Paul Nourse (Board Member)
Dave F. Smith
Norman S. Sterry

Federal Court Criminal Defense Committee

". . . to serve by court appointment as counsel for indigent defendants . . . to study the administration of justice in

the Federal Courts as it affects indigent persons and to report thereon to the Board of Trustees. . . ."

Bates Booth *(Chairman)*
Donald Armstrong
Frank J. Barry
Huntington P. Bledsoe
Henry G. Bodkin
Edwin C. Boehler
George Boshae
Willard W. Burgess
David H. Cannon
Sidney A. Cherniss
Harold Collins
Grant B. Cooper
Henry I. Dockweiler
Guy T. Graves
Mark L. Herron
Fred Horowitz
Stanley Howell
John J. Irwin
Russell K. Lambeau
Gordon Lawson
Michael G. Luddy
Donald Mackay
Samuel Mirman
John C. Morrow
Llewellyn J. Moses
Lloyd S. Nix
Maurice Norcop
Edward J. O'Connor
Isaac Pacht
Alfred P. Peracca
Baldwin Robertson
J. E. Simpson
George Stahlman
Louis B. Stanton
Arthur Strock
John L. Wheeler
A. L. Wirin

Committee on History of the Bench and Bar of Los Angeles County

"*. . . to assemble accurate historical data relating to the bench and bar of Los Angeles County and to arrange for the preservation thereof preliminary to publication when circumstances and conditions will permit. . . .*"

J. F. Moroney *(Chairman)*
Shirley Meserve
Harold Morton
S. V. O. Prichard
Marshall Stimson

Special Committee on Industrial Relations

"*. . . to report to the Board of Trustees and recommend what steps, if any, our Association can or should take which would tend to ameliorate industrial relations in this community.*"

Alfred Wright *(Chairman)*
Otto J. Emme
Arthur Garrett
Charles J. Katz
Frank A. Mouritsen
Stuart Neary
John C. Packard
Oscar A. Trippet

Standing Committee on Judicial Candidates and Campaigns

"*. . . it shall be the duty of the Board of Trustees to determine, by majority vote, whether the Committee on Judicial Candidates and Campaigns shall conduct a plebiscite on the judicial candidates. . . . If the decision is in favor of con-*

ducting a plebiscite . . . it shall be the duty of the committee . . . to conduct a plebiscite on the judicial candidates. . . ."

B. J. Bradner
Chairman
H. A. Decker
Kenyon F. Lee
Edna Covert Plummer
Arnold Praeger
Harold J. Richardson
Paul E. Schwab
Phil M. Swaffield
Thomas P. Menzies
Robert H. Dunlap
Reginald E. Caughey
Henry G. Bodkin
Vernon P. Spencer
Moe M. Fogel
Allan G. Ritter

COMMITTEE ON JUDICIAL SELECTION AND TENURE

". . . *ways and means of improving existing methods of selecting judges of the trial courts of Los Angeles County and justices of the appellate courts of . . . California.*"

Hon. John Perry Wood
(Chairman)
Lewis B. Binford
Kemper Campbell
T. B. Cosgrove
John M. Hall
Vincent Morgan
(Board Member)
Norman S. Sterry
Paul Vallee

COMMITTEE ON THE JUDICIARY

". . . *to elevate the . . . Judiciary in the opinion of the public . . . to urge and promote among all judges a strict observance of the canons of Judicial Ethics . . . to consider and investigate . . . complaints . . . of improper conduct . . . of any Judge or Court officer. . . .*"

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(Chairman)
Stanley N. Barnes
George M. Breslin
Paul Fussell (Board Member)
Raymond L. Haight
William C. Mathes
John C. Morrow
Benjamin S. Parks
Clarence B. Runkle

OFFICERS OF JUNIOR BARRISTERS COMMITTEE

". . . *It shall be the duty of this committee to stimulate and broaden the young lawyers' acquaintanceship among the members of the Bench and Bar; to form an available working unit which may be used to assist in the activities of the Association; to promote high ethical standards of professional conduct. . . .*"

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Chairman
Rollin Woodbury
First Vice-Chairman
Wm. H. Brainerd
Second Vice-Chairman
A. R. E. Roome
Secretary-Treasurer

This committee consists of all male members of the Los Angeles Bar Association who have been admitted to practice by examination within seven years.

SPECIAL COMMITTEE ON JURISDICTION OF THE CORPORATION COMMISSIONER

". . . to investigate and make recommendations to the Board of Trustees upon any corporation matters that have been referred to the Committee . . ."

Earl C. Adams *(Chairman)*
James S. Bennett
Homer D. Crotty
Ross C. Fisher
Paul Fussell (Board Member)

COMMITTEE ON JUVENILE CRIME PREVENTION

". . . charged with . . . awakening a community responsibility on the part of our young . . . toward the necessity for observing our laws, respecting our institutions of government, and the . . . agencies that enforce the law. . . ."

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Wixon Stevens (Vice-Chairman)
Homer H. Bell
John L. Bland
H. A. Decker (Board Member)
D. L. Di Vecchio
Hon. Arthur S. Guerin
Harold H. Krowech
Hon. Fred Miller
Walter H. Odemar
Courtney A. Teel

COMMITTEE ON LAW LIBRARY AND COURTS BUILDING

". . . to aid in plans for the erection of a law library building and court house. . . ."

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Norman A. Bailie
Frank B. Belcher
Thomas S. Dabagh
J. Ray Files
Reuben C. Hunt
Edward D. Lyman

COMMITTEE ON LEGAL ETHICS

". . . to take original action . . . in all matters tending to the elevation of the standard of professional honor and conduct . . . answer inquiries respecting questions of proper professional conduct . . ."

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Wm. T. Coffin
Hugh Gordon
J. Neil Hastings (Secretary)
Richard C. Heaton
C. E. Millikan
Walter Nossaman (Board Member)
Hon. Wm. J. Palmer
Clore Warne

COMMITTEE ON LEGISLATION

". . . to draft and present to the Legislature . . . either independently or in conjunction with representatives of the

State Bar, all legislation recommended by the Board of Trustees, or by the Association . . ."

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James H. Mitchell
(Vice-Chairman)
Elmer P. Bromley
Ray. L. Chesebro
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Warren E. Libby
Walter J. Little
J. W. McKinley
William H. Neal
Kent H. Redwine
Dave F. Smith

COMMITTEE ON MEMBERSHIP

". . . *shall pass upon all applications for membership in the Association . . .*"

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Howard Burrell
John P. Crutcher
Clinton La Tourette
Augustus F. Mack, Jr.
Clyde C. Triplett
(Board Member)

COMMITTEE ON MUNICIPAL COURT REPORTERS EXAMINATION

". . . *to aid in . . . conducting periodical examinations of candidates seeking to qualify as official reporters in the Municipal Court . . .*"

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(Chairman)
Fred Aberle
(Board Member)
J. Harold Decker
Verle N. Fry
Elber H. Tilson

PAST PRESIDENTS' COMMITTEE

". . . *to counsel as to ways and means of maintaining and increasing the membership . . . to offer . . . suggestions for the improvement of the services of the Association in the interest of its members.*"

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(Chairman)
William H. Anderson
Allen W. Ashburn
Norman A. Bailie
Frank B. Belcher
George M. Breslin
Kemper Campbell
Jefferson P. Chandler
Joe Crider, Jr.
Guy R. Crump
Herbert Freston
Frank James
Robert P. Jennings
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Oscar Lawler
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Wm. C. Mathes
Edwin A. Meserve
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Oscar C. Mueller
Eugene Overton
Irving M. Walker
Loyd Wright

COMMITTEE ON PLEADING AND PRACTICE

". . . to take cognizance of . . . matters . . . relating to pleading or practice introduced in the Legislature. . . ."

Paul Sandmeyer *(Chairman)*
Fred Aberle (Board Member)
Forrest A. Betts
Jackson W. Chance
Wm. J. Cusack
Don Lake
John P. McGinley
Arthur W. Nordstrom
Peery Price
John L. Wheeler

SERVICEMEN'S LEGAL AID COMMITTEE

". . . to provide legal aid for members of the armed forces on matters which come within the purview of the Soldiers' and Sailors' Civic Relief Act . . ."

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Fred Aberle (Board Member)
Robert B. Ballantyne
George Boshae
Ralph J. Brown
Cameron W. Cecil
Donald A. Dewar
Mrs. Selma M. Goldsmith
Jack W. Hardy
Thomas W. Hughes
John N. Hurtt
Edward Clayton Jones
Maurice Jones, Jr.
Stuart L. Lapp
Edward W. Lloyd
Miss Louise Mason
Mario Perelli-Minetti
Monroe R. Rubin
Robert Anthony Smith
Benjamin T. Weinstein
Albert E. Wheatcroft
Mrs. Elizabeth E. Zeigler

SPECIAL COMMITTEE ON POST WAR ORGANIZATION TO ENFORCE PEACE THROUGH LAW

". . . to consider problems involved in the creation of a post-war international organization designed and authorized to enforce peace through law . . . to actively cooperate with the American Bar Association and others who are doing what they can to bring about such an organization . . . to report its findings and resolutions to the Board of Trustees at the earliest consistent date . . ."

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Warren E. Libby (Vice-Chairman)
T. B. Cosgrove
Homer D. Crotty
Alex W. Davis (Board Member)
Oscar Lawler
William C. Mathes
Hon. Wm. J. Palmer
Mrs. Edna C. Plummer
Preston D. Richards
Gillmore Tillman
Hon. Frank G. Tyrrell

Committee on Small Claims Courts

". . . to investigate, study and recommend, in collaboration with the judges and the Committee on the Judiciary of this Association, ways and means of improving present methods of administration in the Small Claims Courts of Los Angeles County . . . to cooperate with persons and agencies, both public and private, who are interested in the furtherance of these subjects and to carry out such program as the Committee shall develop with the approval of the Board of Trustees . . ."

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Bernard Brennan (Board Member)
Miss Anna Brockow
Wm. D. Campbell
Elmo H. Conley
Hon. May Lahey
Bruno Newman
Hon. Bert P. Woodard

Committee on Traffic Courts

". . . to study . . . ways and means of improving . . . present methods of handling and disposing of traffic cases in the courts of Los Angeles County . . ."

Henry Thomas *(Chairman)*
William L. Baugh
J. Allen Davis
Hon. John J. Ford
Stanley Jewell
Boyd A. Taylor
Clyde C. Triplett (Board Member)

Officers of Women's Junior Committee

". . . It shall be the duty of the Women's Junior Committee to stimulate and broaden the young lawyers' acquaintanceship among the members of the Bench and Bar; to form an available working unit which may be used to assist in the activities of the Association; to promote high ethical standards of professional conduct. . . ."

Arline Martin *President*
Marcia Davenport *First Vice-President*
Ruth Ward *Second Vice-President*
Katharine Hall *Secretary-Treasurer*

This committee consists of all female members of the Los Angeles Bar Association who have been admitted to practice by examination within seven years.